EXHIBIT D

e A. Deener

om: Sent:

Arthur Katz [AKatz@oshr.com]

Friday, July 27, 2007 4:28 PM

To:

Jerome A. Deener

Cc: Subject:

manfredonia@verizon.net **RE: Lantz**



Mr. Deener:

Mindful of the short deadline contained in your letter to me of July 20, attached to this email is our and our clients' response.

Regards

_____ Arthur A. Katz

Otterbourg, Steindler, Houston & Rosen, P.C.

230 Park Avenue

New York, New York 10169-0075 telephone no: (212) 905-3629 switchboard no: (212) 661-9100 direct fax no: (917) 368-7148

mail room fax no: (212) 682-6104 or 6862

email: akatz@oshr.com

website: http://www.oshr.com

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----Original Message----

From: Jerome A. Deener [mailto:jdeener@deenerlaw.com]

Sent: Monday, July 23, 2007 12:44 PM

To: Arthur Katz

Cc: manfredonia@verizon.net

Subject: Lantz

Please see attached letter.

Sincerely,

Jerome A. Deener Deener, Stern & Hirsch, P.C. Two University Plaza Hackensack, NJ 07601 201-343-8788 email jdeener@deenerlaw.com